

Title 36: TAXATION
Chapter 814: LIMITED LIABILITY COMPANIES
HEADING: PL 1999, c. 414, §41 (new)

Table of Contents

Part 8. INCOME TAXES.....
Section 5180. TAXATION OF LIMITED LIABILITY COMPANIES..... 3

Maine Revised Statutes
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Chapter 814: LIMITED LIABILITY COMPANIES
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§5180. TAXATION OF LIMITED LIABILITY COMPANIES

1. Classified as partnership. For purposes of taxation pursuant to this Part, a limited liability company formed under Title 31, former chapter 13 or chapter 21 or qualified to do business in this State as a foreign limited liability company is classified as a partnership, unless classified otherwise for federal income tax purposes, in which case the limited liability company is classified in the same manner as it is classified for federal income tax purposes.

[2009, c. 629, Pt. A, §3 (AFF); 2009, c. 629, Pt. B, §9 (AMD) .]

2. Taxation.

[2009, c. 629, Pt. A, §3 (AFF); 2009, c. 629, Pt. B, §10 (RP) .]

SECTION HISTORY

1999, c. 414, §41 (NEW). 2009, c. 629, Pt. A, §3 (AFF). 2009, c. 629, Pt. B, §§9, 10 (AMD).

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